IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 25TH JANUARY 2007 / 5TH MAGHA 1928

WP(C).No. 1996 of 2007(K)

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PETITIONER:

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M/S. ENVIRONMENTAL PRODUCTS (INDIA)
PVT. LTD., 117/DD, MILESTONE, KADAVANTHRA,
KOCHI-20, REPRESENTED BY ITS AUTHORISED
SIGNATORY, S.SANKAR.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:

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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
BANGARA MANJESHWAR, KASARAGOD DISTRICT.

2. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT,
TAXES (D) DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

3. M/S. KERALA TRANSPORT COMPANY,
OFF. N.H. BYE-PASS, EDAPPALLY, KOCHI-24.

4. M/S. SONIA EXPORTS,
CHANDIROOR, ALAPPUZHA DISTRICT.

BY GOVT.PLEADER SRI.J.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**K.BALAKRISHNAN NAIR, J.**

**W.P.(C).NO.1996 OF 2007-K**

**Dated this the 25th day of January, 2007**

**JUDGMENT**

The petitioner challenges Ext.P2 notice demanding entry tax and also the detention of the vehicle demanding payment of the amount claimed under the said notice. In view of the decision of this Court in Thressiamma.L. Vs. State of Kerala (2007 (1) KLT 303), the Writ Petition is allowed. Ext.P2 is quashed. If the goods are not so far released, the same shall be released forthwith.

**K.BALAKRISHNAN NAIR,JUDGE.**

**MS**